



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: EAU CLAIRE MUNICIPAL WATER UTILITY

Principal Office: 203 SOUTH FARWELL STREET  
P.O. BOX 5089  
EAU CLAIRE, WI 54701

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** EAU CLAIRE MUNICIPAL WATER UTILITY**Utility Address:** 203 SOUTH FARWELL STREET

P.O. BOX 5089

EAU CLAIRE, WI 54701

**When was utility organized?** 2/19/1885**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR THOMAS R HOFF**Title:** MANAGER OF CUSTOMER SERVICES**Office Address:**

203 SOUTH FARWELL STREET

P.O. BOX 5148

EAU CLAIRE, WI 54702

**Telephone:** (715) 839 - 4748**Fax Number:** (715) 839 - 3878**E-mail Address:** TRHOFF@CI.EAU-CLAIRE.WI.US

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**President, chairman, or head of utility commission/board or committee:**

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**Name:****Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR DON T NORRELL**Title:** CITY MANAGER**Office Address:**

203 SOUTH FARWELL STREET

EAU CLAIRE, WI 54702

**Telephone:** (715) 839 - 4902**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** VIRCHOW KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW KRAUSE & COMPANY, LLP

P.O. BOX 1148

EAU CLAIRE, WI 54702

**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 4/13/2001**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2000

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR BRIAN G AMUNDSON**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

203 SOUTH FARWELL STREET

P.O. BOX 5148

EAU CLAIRE, WI 54702

**Telephone:** (715) 839 - 4934**Fax Number:****E-mail Address:**

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**Name:** MS REBECCA K NOLAND**Title:** FINANCE DIRECTOR**Office Address:**

203 SOUTH FARWELL STREET

P.O. BOX 5148

EAU CLAIRE, WI 54702

**Telephone:** (715) 839 - 6044**Fax Number:****E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

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MR DON T NORRELL, CITY MANAGER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	6,420,780	6,086,982	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,787,784	2,581,711	<b>2</b>
Depreciation Expense (403)	1,208,063	930,312	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	1,123,031	1,084,140	<b>5</b>
<b>Total Operating Expenses</b>	<b>5,118,878</b>	<b>4,596,163</b>	
<b>Net Operating Income</b>	<b>1,301,902</b>	<b>1,490,819</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>1,301,902</b>	<b>1,490,819</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	12,401	5,610	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	242,371	343,782	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>254,772</b>	<b>349,392</b>	
<b>Total Income</b>	<b>1,556,674</b>	<b>1,840,211</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,556,674</b>	<b>1,840,211</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	424,793	506,954	<b>14</b>
Amortization of Debt Discount and Expense (428)	4,746	0	<b>15</b>
Amortization of Premium on Debt--Cr. (429)		0	<b>16</b>
Interest on Debt to Municipality (430)	412,457	428,097	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	60,191	0	<b>19</b>
<b>Total Interest Charges</b>	<b>781,805</b>	<b>935,051</b>	
<b>Net Income</b>	<b>774,869</b>	<b>905,160</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	14,541,916	13,636,756	<b>20</b>
Balance Transferred from Income (433)	774,869	905,160	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>15,316,785</b>	<b>14,541,916</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	222,233	5
INTEREST ON SPECIAL ASSESSMENTS	20,138	6
<b>Total (Acct. 419):</b>	242,371	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	18,497				<b>18,497</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll	2,619				<b>2,619</b>	<b>3</b>
Materials	2,545				<b>2,545</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
CONTRACTUAL	932				<b>932</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>6,096</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,096</b>	
<b>Net income (or loss)</b>	<b>12,401</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,401</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	6,420,780	0	0	0	<b>6,420,780</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	2,016				<b>2,016</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>6,418,764</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,418,764</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	1,011,547		<b>1,011,547</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing	2,619		<b>2,619</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	161,149		<b>161,149</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,175,315</b>	<b>0</b>	<b>1,175,315</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	57,476,694	55,463,020	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	12,157,430	10,993,072	2
<b>Net Utility Plant</b>	<b>45,319,264</b>	<b>44,469,948</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>45,319,264</b>	<b>44,469,948</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,242,238	804,623	8
Special Funds (125-128)	1,572,205	1,507,735	9
<b>Total Other Property and Investments</b>	<b>2,814,443</b>	<b>2,312,358</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,027,109	2,181,500	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,152,989	1,144,214	15
Other Accounts Receivable (143)	51,042	40,150	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	22,287	17
Receivables from Municipality (145)	411,396	303,754	18
Materials and Supplies (151-163)	120,651	137,325	19
Prepayments (165)	8,189	8,110	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>4,771,376</b>	<b>3,792,766</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	156,125	0	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>156,125</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>53,061,208</b>	<b>50,575,072</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	4,041,399	4,041,399	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	15,316,785	14,541,916	<b>28</b>
<b>Total Proprietary Capital</b>	<b>19,358,184</b>	<b>18,583,315</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	10,290,000	9,115,000	<b>29</b>
Advances from Municipality (223)	5,390,913	5,618,223	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>15,680,913</b>	<b>14,733,223</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	426,243	336,986	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	50	480	<b>35</b>
Taxes Accrued (236)	0	0	<b>36</b>
Interest Accrued (237)	151,437	123,066	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>577,730</b>	<b>460,532</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	0	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	17,444,381	16,798,002	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>53,061,208</b>	<b>50,575,072</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	55,685,851	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	1,790,843				<b>7</b>
<b>Total Utility Plant</b>	<b>57,476,694</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	12,157,430	0	0	0	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>12,157,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>45,319,264</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	10,993,072				<b>10,993,072</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	1,208,063				<b>1,208,063</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	82,979				<b>82,979</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	22,363				<b>22,363</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>1,313,405</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,313,405</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	104,311				<b>104,311</b>	<b>15</b>
Cost of removal	44,736				<b>44,736</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>149,047</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>149,047</b>	<b>19</b>
<b>Balance End of Year</b>	<b>12,157,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,157,430</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	22,287	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	22,287	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>22,287</b>	
<b>Balance end of year</b>	<b>0</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	120,651	137,325	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>120,651</u>	<u>137,325</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2001 REVENUE BONDS	160,871	4746	156,125	1
<b>Total</b>			<b>156,125</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	4,041,399	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>4,041,399</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 REVENUE	06/01/1992	10/01/2012	6.18%	90,000	<b>1</b>
1995 REVENUE	11/01/1995	10/01/2012	5.10%	1,500,000	<b>2</b>
1996 REVENUE	09/01/1996	10/01/2010	5.29%	855,000	<b>3</b>
1997 REVENUE	08/01/1997	10/01/2016	5.27%	3,230,000	<b>4</b>
2001 REVENUE	08/15/2001	10/01/2016	4.57%	4,615,000	<b>5</b>
<b>Total Bonds (Account 221):</b>				<b>10,290,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>6</b>

**Net amount of bonds outstanding December 31:     10,290,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FOR CONSTRUCTION	03/01/1983	01/25/2017	7.25%	118,350	<b>1</b>
ADVANCE FOR CONSTRUCTION	01/01/1989	01/25/2019	7.50%	1,996,962	<b>2</b>
ADVANCE FOR 1987 STATE TRUST FUND	01/01/1988	03/15/2006	7.25%	3,275,601	<b>3</b>
<b>Total for Account 223</b>				<b>5,390,913</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	1,123,031	2
Charged electric department expense		3
Charged sewer department expense	26,844	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,149,875</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,065,032	6
Social Security taxes	77,383	7
PSC Remainder Assessment	7,460	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,149,875</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
1992 REVENUE	23,918	28,104	50,695	1,327	2
1993 REVENUE	23,078	25,703	48,781	0	3
1995 REVENUE	19,787	78,050	79,150	18,687	4
1996 REVENUE	12,075	47,362	48,300	11,137	5
1997 REVENUE	44,208	175,013	169,496	49,725	6
2001 REVENUE		70,561		70,561	7
<b>Subtotal</b>	<b>123,066</b>	<b>424,793</b>	<b>396,422</b>	<b>151,437</b>	
<b>Advances from Municipality (223)</b>					
1983 ADVANCE	0	10,296	10,296	0	8
1987 ADVANCE	0	248,070	248,070	0	9
1989 ADVANCE	0	154,091	154,091	0	10
<b>Subtotal</b>	<b>0</b>	<b>412,457</b>	<b>412,457</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	12
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>123,066</b>	<b>837,250</b>	<b>808,879</b>	<b>151,437</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	16,798,002	0	0	0	0	<b>16,798,002</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	4,488					<b>4,488</b>	<b>2</b>
For Mains	641,891					<b>641,891</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>17,444,381</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,444,381</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,671,793					<b>1,671,793</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS - NON CURRENT	845,336	2
SPECIAL ASSESSMENTS - DEFERRED	396,902	3
<b>Total (Acct. 124):</b>	<b>1,242,238</b>	
<b>Sinking Funds (125):</b>		
NONE		4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
REVENUE BONDS	50,000	5
<b>Total (Acct. 126):</b>	<b>50,000</b>	
<b>Other Special Funds (128):</b>		
REVENUE BONDS OPERATION & MAINTENANCE	218,000	6
REVENUE BONDS 92/95/96/97/01 P&I O&M	1,304,205	7
<b>Total (Acct. 128):</b>	<b>1,522,205</b>	
<b>Interest Special Deposits (132):</b>		
NONE		8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1,152,989	11
Electric		12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>1,152,989</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work	1,546	16
<b>Other (specify):</b>		

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
PRESTO AIRSTRIPPER REIMBURSEMENT	46,715	17
PUBLIC FIRE PROTECTION - ALTOONA	2,781	18
<b>Total (Acct. 143):</b>	<b>51,042</b>	
<b>Receivables from Municipality (145):</b>		
CURRENT SPECIAL ASSESSMENTS ON TAX ROLL	411,396	19
<b>Total (Acct. 145):</b>	<b>411,396</b>	
<b>Prepayments (165):</b>		
PSC REMAINDER ASSESSMENT	8,189	20
<b>Total (Acct. 165):</b>	<b>8,189</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		25
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		26
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		27
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	54,895,051	0	0	0	<b>54,895,051</b>	<b>1</b>
Materials and Supplies	128,988	0	0	0	<b>128,988</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	11,575,251	0	0	0	<b>11,575,251</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	17,121,191	0	0	0	<b>17,121,191</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>26,327,597</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,327,597</b>	
Net Operating Income	1,301,902	0	0	0	<b>1,301,902</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.95%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.95%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	4,041,399	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	14,929,350	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>18,970,749</b>	
<b>Net Income</b>		
Net Income	774,869	5
<b>Percent Return on Proprietary Capital</b>	<b>4.08%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

The Utility was granted a rate increase effective 2/1/2001. Please see File 1740-WR-107.

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**5. Obligations incurred or assumed, excluding commercial paper.**

The Utility issued \$4,615,000 in August, 2001 for the purpose of improving the waterworks system and for the purpose of refunding the callable portions of the 1992 and 1993 revenue bonds. All available funds, other than the escrowed portion, were spent during 2001.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	6,257,471	1
<b>Total Sales of Water</b>	<b>6,257,471</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	57,645	2
Miscellaneous Service Revenues (471)	35,416	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	70,248	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>163,309</b>	
<b>Total Operating Revenues</b>	<b>6,420,780</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	125,705	8
Pumping Expenses (620-633)	639,772	9
Water Treatment Expenses (640-652)	406,403	10
Transmission and Distribution Expenses (660-678)	927,940	11
Customer Accounts Expenses (901-905)	249,544	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	438,420	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,787,784</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	1,208,063	15
Amortization Expense (404-407)		16
Taxes (408)	1,123,031	17
<b>Total Other Operating Expenses</b>	<b>2,331,094</b>	
<b>Total Operating Expenses</b>	<b>5,118,878</b>	
<b>NET OPERATING INCOME</b>	<b>1,301,902</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				<b>1</b>
Commercial	6	4,700	3,479	<b>2</b>
Industrial				<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>6</b>	<b>4,700</b>	<b>3,479</b>	
Metered Sales to General Customers (461)				
Residential	20,650	1,204,880	2,985,798	<b>4</b>
Commercial	2,407	699,583	1,202,698	<b>5</b>
Industrial	108	572,885	621,143	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>23,165</b>	<b>2,477,348</b>	<b>4,809,639</b>	
Private Fire Protection Service (462)	189		38,836	<b>7</b>
Public Fire Protection Service (463)	22,000		1,087,342	<b>8</b>
Other Sales to Public Authorities (464)	184	206,609	318,175	<b>9</b>
Sales to Irrigation Customers (465)				<b>10</b>
Sales for Resale (466)		0	0	<b>11</b>
Interdepartmental Sales (467)				<b>12</b>
<b>Total Sales of Water</b>	<b>45,544</b>	<b>2,688,657</b>	<b>6,257,471</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	1,087,342	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>1,087,342</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	57,645	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>57,645</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SERVICE INITIATION, RECONNECTIONS	35,416	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>35,416</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	70,248	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>70,248</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	14,281	1
Operation Labor and Expenses (601)		2
Purchased Water (602)	2,436	3
Miscellaneous Expenses (603)	6,100	4
Rents (604)		5
Maintenance Supervision and Engineering (610)	15,488	6
Maintenance of Structures and Improvements (611)	8,715	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	78,685	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>125,705</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	11,624	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	267,812	17
Pumping Labor and Expenses (624)	152,820	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	55,571	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	16,122	22
Maintenance of Structures and Improvements (631)	69,732	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	66,091	25
<b>Total Pumping Expenses</b>	<b>639,772</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	9,609	26
Chemicals (641)	117,741	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	165,444	28
Miscellaneous Expenses (643)	47,227	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	29,076	31
Maintenance of Structures and Improvements (651)	25,522	32
Maintenance of Water Treatment Equipment (652)	11,784	33
<b>Total Water Treatment Expenses</b>	<b>406,403</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	1,319	35
Transmission and Distribution Lines Expenses (662)	119,490	36
Meter Expenses (663)	67,904	37
Customer Installations Expenses (664)	18,394	38
Miscellaneous Expenses (665)	55,234	39
Rents (666)	10,072	40
Maintenance Supervision and Engineering (670)	14,952	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	282,072	43
Maintenance of Transmission and Distribution Mains (673)	124,436	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	103,439	46
Maintenance of Meters (676)	36,929	47
Maintenance of Hydrants (677)	93,699	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>927,940</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	40,368	50
Meter Reading Labor (902)	49,574	51
Customer Records and Collection Expenses (903)	157,586	52
Uncollectible Accounts (904)	2,016	53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>249,544</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	129,019	56
Office Supplies and Expenses (921)	3,385	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	3,700	59
Property Insurance (924)	39,700	60
Injuries and Damages (925)	39,800	61
Employee Pensions and Benefits (926)	222,816	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)		65
Rents (931)		66
Maintenance of General Plant (932)		67
<b>Total Administrative and General Expenses</b>	<b>438,420</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,787,784</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
----------------------------------------------------------------------------

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		1,065,032	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		26,844	<b>2</b>
<b>Net property tax equivalent</b>		<b>1,038,188</b>	
Social Security		77,383	<b>3</b>
PSC Remainder Assessment		7,460	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>1,123,031</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa	Eau Claire			1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.197920	0.193626			3
County tax rate	mills		3.673078	3.095302			4
Local tax rate	mills		7.372192	7.372192			5
School tax rate	mills		11.257757	11.110813			6
Voc. school tax rate	mills		1.801043	1.761974			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>24.301990</b>	<b>23.533907</b>			10
Less: state credit	mills		1.605685	1.600045			11
<b>Net tax rate</b>	mills		<b>22.696305</b>	<b>21.933862</b>			12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.372192</b>	<b>7.372192</b>			14
<b>Combined School Tax Rate</b>	mills		<b>13.058800</b>	<b>12.872787</b>			15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			16
<b>Total Local &amp; School Tax</b>	mills		<b>20.430992</b>	<b>20.244979</b>			17
<b>Total Tax Rate</b>	mills		<b>24.301990</b>	<b>23.533907</b>			18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.840713</b>	<b>0.860247</b>			19
<b>Total tax net of state credit</b>	mills		<b>22.696305</b>	<b>21.933862</b>			20
<b>Net Local and School Tax Rate</b>	mills		<b>19.081072</b>	<b>18.868545</b>			21
Utility Plant, Jan. 1	\$	<b>55,463,020</b>	2,218,521	53,244,499			22
Materials & Supplies	\$	<b>137,325</b>		137,325			23
<b>Subtotal</b>	\$	<b>55,600,345</b>	<b>2,218,521</b>	<b>53,381,824</b>			24
Less: Plant Outside Limits	\$	<b>930,609</b>		930,609			25
<b>Taxable Assets</b>	\$	<b>54,669,736</b>	<b>2,218,521</b>	<b>52,451,215</b>			26
Assessment Ratio	dec.		1.010513	1.032917			27
<b>Assessed Value</b>	\$	<b>56,419,596</b>	<b>2,241,844</b>	<b>54,177,752</b>			28
<b>Net Local &amp; School Rate</b>	mills		<b>19.081072</b>	<b>18.868545</b>			29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>1,065,032</b>	<b>42,777</b>	<b>1,022,255</b>			30
Tax Equivalent per 1994 PSC Report	\$	899,112					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>1,065,032</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	191,670		4
Structures and Improvements (311)	19,232		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	419,940		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	469,395		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>1,100,237</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	5,620		12
Structures and Improvements (321)	1,364,786		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	2,978,272	20,337	17
Diesel Pumping Equipment (326)	15,573		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	51,840		20
<b>Total Pumping Plant</b>	<b>4,416,091</b>	<b>20,337</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	300		21
Structures and Improvements (331)	1,769,278	140,913	22
Water Treatment Equipment (332)	3,000,221	16,038	23
<b>Total Water Treatment Plant</b>	<b>4,769,799</b>	<b>156,951</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	86,684		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			191,670	4
Structures and Improvements (311)			19,232	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			419,940	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			469,395	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>1,100,237</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			5,620	12
Structures and Improvements (321)			1,364,786	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			2,998,609	17
Diesel Pumping Equipment (326)			15,573	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			51,840	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>4,436,428</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			300	21
Structures and Improvements (331)			1,910,191	22
Water Treatment Equipment (332)			3,016,259	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,926,750</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			86,684	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	3,713,591	9,024	26
Transmission and Distribution Mains (343)	26,297,658	896,450	27
Fire Mains (344)	0		28
Services (345)	6,083,520	213,048	29
Meters (346)	2,666,310	196,363	30
Hydrants (348)	4,469,716	172,480	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>43,317,479</b>	<b>1,487,365</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	6,299		34
Office Furniture and Equipment (391)	1,075		35
Computer Equipment (391.1)	92,780	13,547	36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	124,887	7,710	39
Laboratory Equipment (395)	46,929		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	228,676		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>500,646</b>	<b>21,257</b>	
<b>Total utility plant in service directly assignable</b>	<b>54,104,252</b>	<b>1,685,910</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>54,104,252</b>	<b>1,685,910</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>3,722,615</b>	<b>26</b>
Transmission and Distribution Mains (343)	14,933		<b>27,179,175</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)	942		<b>6,295,626</b>	<b>29</b>
Meters (346)	84,366		<b>2,778,307</b>	<b>30</b>
Hydrants (348)	4,070		<b>4,638,126</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>0</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>104,311</b>	<b>0</b>	<b>44,700,533</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			<b>0</b>	<b>33</b>
Structures and Improvements (390)			<b>6,299</b>	<b>34</b>
Office Furniture and Equipment (391)			<b>1,075</b>	<b>35</b>
Computer Equipment (391.1)			<b>106,327</b>	<b>36</b>
Transportation Equipment (392)			<b>0</b>	<b>37</b>
Stores Equipment (393)			<b>0</b>	<b>38</b>
Tools, Shop and Garage Equipment (394)			<b>132,597</b>	<b>39</b>
Laboratory Equipment (395)			<b>46,929</b>	<b>40</b>
Power Operated Equipment (396)			<b>0</b>	<b>41</b>
Communication Equipment (397)			<b>228,676</b>	<b>42</b>
SCADA Equipment (397.1)			<b>0</b>	<b>43</b>
Miscellaneous Equipment (398)			<b>0</b>	<b>44</b>
Other Tangible Property (399)			<b>0</b>	<b>45</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>521,903</b>	
<b>Total utility plant in service directly assignable</b>	<b>104,311</b>	<b>0</b>	<b>55,685,851</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>46</b>
<b>Total utility plant in service</b>	<b>104,311</b>	<b>0</b>	<b>55,685,851</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	19,232	2.70%		<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	0			<b>3</b>
Wells and Springs (314)	239,689	3.70%	15,538	<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	249,039	1.80%	8,449	<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>507,960</b>		<b>23,987</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	488,853	3.20%	43,673	<b>8</b>
Boiler Plant Equipment (322)	0	0.00%		<b>9</b>
Other Power Production Equipment (323)	0			<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	796,619	4.40%	131,491	<b>12</b>
Diesel Pumping Equipment (326)	14,345	4.40%	685	<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	32,983	4.40%	2,281	<b>15</b>
<b>Total Pumping Plant</b>	<b>1,332,800</b>		<b>178,130</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	513,711	3.90%	71,750	<b>16</b>
Water Treatment Equipment (332)	1,529,786	4.00%	120,330	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>2,043,497</b>		<b>192,080</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			<b>18</b>
Distribution Reservoirs and Standpipes (342)	795,712	1.90%	70,644	<b>19</b>
Transmission and Distribution Mains (343)	2,927,096	1.30%	347,599	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	1,925,629	2.90%	179,498	<b>22</b>
Meters (346)	813,639	5.50%	149,727	<b>23</b>
Hydrants (348)	167,585	2.70%	122,956	<b>24</b>
Other Transmission and Distribution Plant (349)	0			<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>6,629,661</b>		<b>870,424</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					19,232	1
312					0	2
313					0	3
314					255,227	4
315					0	5
316					257,488	6
317					0	7
	0	0	0	0	531,947	
321					532,526	8
322					0	9
323					0	10
324					0	11
325					928,110	12
326					15,030	13
327					0	14
328					35,264	15
	0	0	0	0	1,510,930	
331					585,461	16
332					1,650,116	17
	0	0	0	0	2,235,577	
341					0	18
342					866,356	19
343	14,933				3,259,762	20
344					0	21
345	942	19,649			2,084,536	22
346	84,366		5,417		884,417	23
348	4,070	25,087	16,946		278,330	24
349					0	25
	104,311	44,736	22,363	0	7,373,401	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	6,299	2.90%		<b>26</b>
Office Furniture and Equipment (391)	1,075	6.70%		<b>27</b>
Computer Equipment (391.1)	92,780	26.70%	13,547	<b>28</b>
Transportation Equipment (392)	0			<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	103,395	10.00%	12,874	<b>31</b>
Laboratory Equipment (395)	46,929	10.00%		<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	228,676	10.00%		<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>479,154</b>		<b>26,421</b>	
<b>Total accum. prov. directly assignable</b>	<b>10,993,072</b>		<b>1,291,042</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>10,993,072</b>		 <b>1,291,042</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					6,299	26
391					1,075	27
391.1					106,327	28
392					0	29
393					0	30
394					116,269	31
395					46,929	32
396					0	33
397					228,676	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	505,575	
	104,311	44,736	22,363	0	12,157,430	
					0	38
	104,311	44,736	22,363	0	12,157,430	



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			244,254	<b>244,254</b>	1
February			220,784	<b>220,784</b>	2
March	52		228,665	<b>228,717</b>	3
April			228,046	<b>228,046</b>	4
May			254,702	<b>254,702</b>	5
June	850		270,880	<b>271,730</b>	6
July			408,189	<b>408,189</b>	7
August			310,482	<b>310,482</b>	8
September	602		258,270	<b>258,872</b>	9
October			245,323	<b>245,323</b>	10
November			220,651	<b>220,651</b>	11
December	251		228,403	<b>228,654</b>	12
<b>Total annual pumpage</b>	<b>1,755</b>	<b>0</b>	<b>3,118,649</b>	<b>3,120,404</b>	
Less: Water sold				2,688,657	13
Volume pumped but not sold				<b>431,747</b>	14
Volume sold as a percent of volume pumped				<b>86%</b>	15
Volume used for water production, water quality and system maintenance				71,243	16
Volume related to equipment/system malfunction				2,500	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>73,743</b>	19
Volume pumped but unaccounted for				<b>358,004</b>	20
Percent of water lost				<b>11%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				18,602	23
Date of maximum: 7/10/2001					24
Cause of maximum:					25
Lawn watering.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,500	26
Date of minimum: 4/5/2001					27
Total KWH used for pumping for the year				3,147,442	28
If water is purchased: Vendor Name: CITY OF ALTOONA					29
Point of Delivery: CITY OF EAU CLAIRE CUSTOMERS					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
RIVERVIEW	04	85	16	700,000	Yes	<b>1</b>
RIVERVIEW	06	84	20	1,000,000	Yes	<b>2</b>
RIVERVIEW	08	90	20	2,000,000	Yes	<b>3</b>
RIVERVIEW	09	95	20	2,000,000	Yes	<b>4</b>
RIVERVIEW	10	95	20	1,000,000	Yes	<b>5</b>
RIVERVIEW	11	90	20	2,300,000	Yes	<b>6</b>
RIVERVIEW	12	89	20	2,300,000	Yes	<b>7</b>
RIVERVIEW	13	95	20	1,300,000	Yes	<b>8</b>
RIVERVIEW	14	101	16	2,000,000	Yes	<b>9</b>
RIVERVIEW	15	88	16	1,900,000	Yes	<b>10</b>
RIVERVIEW	16	99	20	1,700,000	Yes	<b>11</b>
RIVERVIEW	17	100	20	1,900,000	Yes	<b>12</b>
RIVERVIEW	18	105	20	2,300,000	Yes	<b>13</b>
RIVERVIEW	19	98	20	2,000,000	Yes	<b>14</b>
RIVERVIEW	21	100	20	3,000,000	Yes	<b>15</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	AH1	AH2	AH3	<b>1</b>
Location	ABBE HILL	ABBE HILL	ABBE HILL	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	1978	1978	1978	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,000	1,000	1,000	<b>8</b>
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	FORD	<b>9</b> <b>10</b>
Year Installed	1978	1978	1978	<b>11</b>
Type	ELECTRIC	ELECTRIC	DIESEL	<b>12</b>
Horsepower	60	60	120	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	JR1	JR2	JR3	<b>14</b>
Location	JEFFERS ROAD	JEFFERS ROAD	JEFFERS ROAD	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	AURORA	AURORA	AURORA	<b>18</b>
Year Installed	1996	1996	1996	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	500	1,500	1,500	<b>21</b>
Pump Motor or Standby Engine Mfr	SQUARE D	SQUARE D	SQUARE D	<b>22</b> <b>23</b>
Year Installed	1996	1996	1996	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	40	75	75	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	JR4	MSA1	MSA2	<b>1</b>
Location	JEFFERS ROAD	MINNESOTA ST.	MINNESOTA ST.	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AURORA	AURORA	AURORA	<b>5</b>
Year Installed	1996	1986	1986	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,500	2,500	2,500	<b>8</b>
Pump Motor or Standby Engine Mfr	SQUARE D	U.S.	U.S.	<b>10</b>
Year Installed	1996	1986	1986	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	75	40	40	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	MSP1	MSP2	NS1	<b>14</b>
Location	MINNESOTA ST.	MINNESOTA ST.	NORTH STATION	<b>15</b>
Purpose	B	B	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	PEERLESS	PEERLESS	DELEVAL	<b>18</b>
Year Installed	1969	1969	1945	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	3,000	3,000	2,800	<b>21</b>
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	WAUKESHA	GENERAL ELECTRIC	<b>23</b>
Year Installed	1969	1969	2000	<b>24</b>
Type	ELECTRIC	NATURAL GAS	ELECTRIC	<b>25</b>
Horsepower	100	127	200	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	NS2	NS3	NS4	<b>1</b>
Location	NORTH STATION	NORTH STATION	NORTH STATION	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	DELEVAL	DELEVAL	ALLIS CHALMERS	<b>5</b>
Year Installed	1945	1945	1971	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	5,600	4,200	5,600	<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	IDEAL	<b>9</b>
Year Installed	2000	2000	1971	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	300	400	500	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	NS5			<b>14</b>
Location	NORTH STATION			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	ALLIS CHALMERS			<b>18</b>
Year Installed	1971			<b>19</b>
Type	CENTRIFUGAL			<b>20</b>
Actual Capacity (gpm)	5,600			<b>21</b>
Pump Motor or Standby Engine Mfr	IDEAL			<b>22</b>
Year Installed	1971			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	500			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	DAMON STREET	MT. TOM	NORTHWEST	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	<b>4</b>
				<b>5</b>
Year constructed	1986	1920	1998	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	66	228	132	<b>10</b>
Total capacity in gallons (actual)	5,000,000	3,200,000	2,000,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			<b>15</b>
				<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	GRAVITY			<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	24.0000			<b>20</b>
				<b>21</b>
				<b>22</b>
Is a corrosion control chemical used (yes, no)?	Y			<b>23</b>
				<b>24</b>
Is water fluoridated (yes, no)?	Y			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	OAKWOOD	RIVERVIEW	SKYLINE DRIVE	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	<b>4</b>
				<b>5</b>
Year constructed	1986	1975	1970	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	186	229	229	<b>10</b>
Total capacity in gallons (actual)	500,000	1,000,000	4,000,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			<b>15</b>
				<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	GRAVITY			<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	11.1000			<b>20</b>
				<b>21</b>
				<b>22</b>
Is a corrosion control chemical used (yes, no)?	N			<b>23</b>
				<b>24</b>
Is water fluoridated (yes, no)?	Y			<b>25</b>



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	684	0	0	0	684
M	D	3.000	1,636	0	0	0	1,636
M	D	4.000	42,168	124	2,530	0	39,762
M	D	6.000	639,376	405	5,100	0	634,681
M	D	8.000	572,686	13,734	0	0	586,420
M	D	10.000	108,857	404	0	0	109,261
M	S	10.000	30	0	0	0	30
M	D	12.000	164,302	3,425	0	0	167,727
M	S	12.000	1,641	0	0	0	1,641
M	D	14.000	18,357	0	235	0	18,122
M	S	14.000	1,260	0	0	0	1,260
M	D	16.000	128,257	0	0	0	128,257
M	S	16.000	1,308	0	0	0	1,308
M	D	20.000	8,529	0	0	0	8,529
M	S	20.000	2,832	0	0	0	2,832
M	D	24.000	38,567	0	0	0	38,567
M	S	24.000	3,672	0	0	0	3,672
M	D	30.000	29,120	0	0	0	29,120
M	S	30.000	764	0	0	0	764
M	S	36.000	2,445	0	0	0	2,445
<b>Total Within Municipality</b>			<b>1,766,491</b>	<b>18,092</b>	<b>7,865</b>	<b>0</b>	<b>1,776,718</b>
<b>Total Utility</b>			<b>1,766,491</b>	<b>18,092</b>	<b>7,865</b>	<b>0</b>	<b>1,776,718</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	9	0	0	0	9		1
L	0.750	1,442	0	9	0	1,433		2
M	0.750	6,146	0	8	0	6,138		3
L	1.000	75	0	3	0	72		4
M	1.000	12,031	243	1	(48)	12,225		5
L	1.250	23	0	0	0	23		6
M	1.250	144	3	0	0	147		7
L	1.500	9	0	1	0	8		8
M	1.500	265	4	0	0	269		9
L	2.000	7	0	0	0	7		10
M	2.000	367	1	0	0	368		11
M	3.000	43	0	0	0	43		12
M	4.000	355	0	0	0	355		13
M	6.000	135	0	0	0	135		14
M	8.000	11	0	0	0	11		15
M	10.000	3	0	0	0	3		16
M	12.000	1	0	0	0	1		17
<b>Total Utility</b>		<b>21,066</b>	<b>251</b>	<b>22</b>	<b>(48)</b>	<b>21,247</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	9,351	630	564	0	9,417	1,462	1
0.750	13,568	700	374	0	13,894	1,199	2
1.000	559	80	48	0	591	106	3
1.500	325	15	21	0	319	34	4
2.000	288	16	14	0	290	34	5
3.000	125	8	0	0	133	51	6
4.000	46	0	0	0	46	7	7
6.000	21	1	2	0	20	11	8
8.000	4	0	1	0	3	0	9
<b>Total:</b>	<b>24,287</b>	<b>1,450</b>	<b>1,024</b>	<b>0</b>	<b>24,713</b>	<b>2,904</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	8,272	589	5	6	0	545	9,417	1
0.750	12,471	919	35	33	0	436	13,894	2
1.000	97	389	19	19	0	67	591	3
1.500	5	251	11	30	0	22	319	4
2.000	0	198	20	50	0	22	290	5
3.000	0	40	5	33	0	55	133	6
4.000	0	23	8	10	0	5	46	7
6.000	0	6	6	3	0	5	20	8
8.000	0	0	1	0	0	2	3	9
<b>Total:</b>	<b>20,845</b>	<b>2,415</b>	<b>110</b>	<b>184</b>	<b>0</b>	<b>1,159</b>	<b>24,713</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	3,136	111	17		3,230	2
<b>Total Fire Hydrants</b>	<b>3,136</b>	<b>111</b>	<b>17</b>	<b>0</b>	<b>3,230</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year: 3,265

Number of distribution system valves end of year: 4,400

Number of distribution valves operated during year: 675

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

614 Higher expenses resulting from well cleaning, televising, disinfection, and jetting several wells. Some parts were replaced during the cleaning process.

633 Lower equipment maintenance costs in 2001.

652 Lower equipment maintenance costs in 2001.

663 Higher labor costs in 2001.

672 Higher costs related to painting reservoirs and water towers.

673 Higher main expenses in 2000 related to construction work in older area of the City.

677 Same as 673.

903 Higher labor and administrative costs incurred in transition to new billing and accounting systems.

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### Property Tax Equivalent (Water) (Page W-07)

The composition of the other tax rate:

Public Library    .854228

Health Department    .447600

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### Water Utility Plant in Service (Page W-08)

331 New roof and interior construction - water treatment plant.

343 Mains constructed during ongoing street construction projects financed with working capital, bond funds, and special assessments.

345 Service replacements are funded by the utility. New services are assessed to the owner.

346 Meters for new construction and replacement of damaged or inaccurate ones.

348 Hydrants are financed with working capital or bond funds.

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### Water Mains (Page W-17)

Mains funded with developer contributions, special assessments, bond funds, and working capital.

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### Water Services (Page W-18)

Adjusted 1" service due to error in reported additions duplicated in prior year.

Special assessments are levied for new construction of water services. Services replaced are funded by the utility.

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### Meters (Page W-19)

Meters in stock also included in customer count due to active status for seasonal billing

Not all of the larger meters were tested in 2001 due to loss of manpower hours in administrative utility office. Will implement a more aggressive program to have all large meters tested and serviced in 2002.

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### Hydrants and Distribution System Valves (Page W-20)

The decrease in the number of distribution valves operated in 2001 is due to loss of manpower because of employee injury and additional manpower needed for construction projects.

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